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COMMONWEALTH OF VIRGINIA

STATE CORPORATION COMMISSION

AT RICHMOND, MARCH 12, 2002

APPLICATION OF

ADELPHIA BUSINESS SOLUTIONS
OF VIRGINIA, LLC

CASE NO. PST000003

For review and correction of the
assessment of the value of property
subject to local taxation-Tax Year 2000

ORDER FOR DOCKETING AND FOR NOTICE

Before the State Corporation Commission ("Commission") is the application of Adelphia Business Solutions of Virginia, LLC ("Adelphia"), for review and correction of the assessment of the value of property owned, used, or operated by its predecessor in interest, MediaOne of Virginia, for tax year 2000.¹ According to the application, Adelphia inadvertently reported to the Commission for tax year 2000 a portion of the value of the property of MediaOne of Virginia at the time of its dissolution. Adelphia reported on its own behalf the same property for tax year 2000. Adelphia now seeks correction of the Commission's

¹ MediaOne of Virginia was a Virginia partnership, which held certificates of public convenience and necessity to provide telecommunications services. MediaOne of Virginia, Case No. PUC970062, 1997 S.C.C. Ann. Rep. 295. MediaOne of Virginia was dissolved, and its property was transferred to Hyperion Communications of Virginia, LLC, on April 1, 1999. Hyperion Communications of Virginia, LLC, changed its name to Adelphia Business Solutions of Virginia, LLC, on September 20, 1999. See Adelphia Business Solutions of Virginia, Case No. PUC000013, 2000 S.C.C. Ann. Rep. 299.

assessment to reduce the assessment of MediaOne of Virginia to zero.

Following the filing of the application, there were several exchanges of correspondence between Adelphia and the Commission Staff concerning the relief sought. In addition to reporting some property also reported by MediaOne of Virginia, Adelphia contended that it had reported intangible property not subject to local taxation and that it had reported the wrong location for some property. This correspondence, including a revised tax report provided to the Staff on February 8, 2002, will be associated with the documents in this proceeding.

The Commission assessed the value of telecommunications company property as of January 1, 2000, on September 19, 2000. In re the Assessment for 2000 of Telecommunications Companies, Order No. 000000017 (Telecommunications) of September 19, 2000. Adelphia filed its original application concerning double reporting on December 19, 2000. As provided by § 58.1-2670 of the Code of Virginia, a taxpayer must apply for review of an assessment of the value of property within 90 days of receipt. The Commission finds that Adelphia timely applied for review and correction of the multiple assessment of the same property.

The Commission tentatively finds that the identification of the additional issues of reporting intangible property and reporting the wrong location for some property are properly

before the Commission. Adelphia gave timely notice that it challenged the Commission's assessment and properly invoked the statutory remedy. Leave to revise an application for review and correction should be liberally granted unless another party is prejudiced. We will establish procedures for affected cities, towns, and counties to participate as respondents in this proceeding. They may challenge consideration of Adelphia's reporting of intangible property and incorrectly reporting the location of property.

The Commission finds that the application should be docketed and that Adelphia should give notice of its application to each county, city, and town whose revenue may be affected. We will authorize any affected locality to file a notice of intention to participate as a respondent to the application.

Accordingly, IT IS ORDERED THAT:

(1) As provided by §§ 58.1-2670 to -2671 and related provisions of the Code of Virginia, Adelphia's application is docketed as Case No. PST00003, and all associated papers are filed therein.

(2) On or before April 1, 2002, Adelphia shall serve, as provided by § 8.01-300 of the Code of Virginia, a copy of this Order, a copy of its application filed December 19, 2000, and a copy of its revised report mailed to the Staff under cover letter of February 8, 2002, on the appropriate official of each

county, city, or town in which the Commission assessed property of MediaOne of Virginia and Hyperion Communications of Virginia, LLC, in 2000.

(3) On or before April 1, 2002, Adelphia shall mail by first-class mail, postage paid, or deliver a copy of this Order, a copy of its application filed December 19, 2000, and a copy of its revised report mailed to the Staff under cover letter of February 8, 2002, to the commissioner of the revenue, or equivalent official, of each county, city, or town in which the Commission assessed property of MediaOne of Virginia and Hyperion Communications of Virginia, LLC, in 2000.

(4) On or before April 15, 2002, Adelphia shall file with the Clerk, State Corporation Commission, c/o Document Control Center, P.O. Box 2118, Richmond, Virginia 23218-2118, an original and eight (8) copies of proof of the service required by Ordering Paragraph (2) and a certificate of mailing or delivery, which shall include the name and address of the official, of the notice required by Ordering Paragraph (3).

(5) On or before April 22, 2002, any county, city, town, or interested person who expects to participate as a respondent shall file with the Clerk at the address set out in Ordering Paragraph (4) an original and eight (8) copies of a notice of participation as a respondent, as required by the Commission's Rules of Practice and Procedure, 5 VAC 5-20-80 B, *Participation*

as a respondent, and shall serve a copy on counsel to Adelpia, Stephen H. Watts, II, Esquire, McGuireWoods, LLP, One James Center, 901 East Cary Street, Richmond, Virginia 23219, and on the assigned Commission Staff counsel, Wayne N. Smith, Office of General Counsel, State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197.

(6) The Commission's Office of General Counsel may schedule any meeting and otherwise confer with any parties to each agreement on any facts, simplification of issues, and recommendations on procedures.